Exhibit No.: Issue(s): Opinion Information-Lobbying Expense Witness/Type of Exhibit: Roth/Direct Sponsoring Party: Public Counsel Case No.: ER-2018-0145 and ER-2018-0146

DIRECT TESTIMONY

OF

KERI ROTH

Submitted on Behalf of the Office of the Public Counsel

KANSAS CITY POWER & LIGHT COMPANY and KCP&L GREATER MISSOURI OPERATIONS COMPANY

Case No. ER-2018-0145 and ER-2018-0146

June 19, 2018

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service))))	<u>Case No. ER-2018-0145</u> Tracking Nos. YE-2018-0095 & YE-2018-0096
In the Matter of KCP&L Greater Missouri Operations Company's Request for Authority to Implement a General Rate Increase for Electric Service)))	<u>Case No. ER-2018-0146</u> Tracking No. YE-2018-0097

AFFIDAVIT OF KERI ROTH

STATE OF MISSOURI)) ss COUNTY OF COLE)

Keri Roth, of lawful age and being first duly sworn, deposes and states:

1. My name is Keri Roth. I am a Public Utility Accountant III for the Office of the Public Counsel.

2. Attached hereto and made a part hereof for all purposes is my direct testimony.

3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

Keri Roth

Public Utility Accountant III

Subscribed and sworn to me this 19th day of June 2018.



JERENE A. BUCKMAN My Commission Expires August 23, 2021 Cole County Commission #13754037

Jerene A. Buckman Notary Public

My Commission expires August 23, 2021.

		DIRECT TESTIMONY			
	OF				
	KERI ROTH				
	KANSAS CITY POWER & LIGHT COMPANY				
	and KCP&L GREATER MISSOURI OPERATIONS COMPANY				
		CASE NO. ER-2018-0145 and CASE NO. ER-2018-0146			
1	I.	INTRODUCTION			
2	Q.	Please state your name and business address.			
3	A.	Keri Roth, P.O. Box 2230, Jefferson City, Missouri 65102-2230.			
4	Q.	By whom are you employed and in what capacity?			
5	A.	I am employed by the Missouri Office of the Public Counsel ("OPC") as a Public Utility			
6		Accountant III.			
7	Q.	On whose behalf are you testifying?			
8	A.	I am testifying on behalf of the OPC.			
9	Q.	What is the nature of your duties at the OPC?			
10	A.	My duties include performing audits and examinations of the books and records of public			
11		utilities operating within the state of Missouri. I specialize in the area of auditing water and			
12		sewer utility companies, but I have performed audits in electric and gas cases as well. I have			
13		performed audits or accounting analysis in acquisition cases, complaint cases, and rate cases.			
14	Q.	Please describe your educational background.			
15	A.	I graduated in May 2011 from Lincoln University in Jefferson City with a Bachelor of Science			
15 16		Degree in Accounting.			

Direct Testimony of Keri Roth Case Nos. ER-2018-0145 and ER-2018-0146

1	Q.	Have you received specialized training related to public utility accounting?		
2	A.	Yes. In addition to being employed by the OPC since September 2012, I have also attended		
3		the NARUC Utility Rate School held by Michigan State University.		
4	Q.	Have you previously filed testimony before the Missouri Public Service Commission		
5		("Commission" or "PSC")?		
6	A.	Yes. Please refer to Schedule KNR-1, attached to this testimony, for a listing of cases in		
7		which I have submitted testimony.		
8	Q.	What is the purpose of your direct testimony?		
9	A.	The purpose of my direct testimony is to inform the Commission that OPC has concerns		
10		regarding sponsorships brought by Kansas City Power & Light Company ("Company" or		
11		"KCP&L"). OPC is concerned about the material being sponsored and how it helps to provide		
12		safe and adequate service for customers and how the costs of the sponsorships are recorded.		
13		OPC is currently investigating the prudency of the sponsorship costs and is awaiting responses		
14		to data requests. OPC will provide the Commission with future testimony pending the results		
15		of the data request responses.		
16	Q.	Does this conclude your direct testimony?		

17 A. Yes.

CASE PARTICIPATION OF KERI ROTH

Company Name		Case No.
Empire District Electric Company		ER-2012-0345
Emerald Pointe Utility Company		SR-2013-0016
Lake Region Water & Sewer Company	1	WR-2013-0461
Summit Natural Gas of Missouri, Inc.		GR-2014-0086
Hickory Hills Water & Sewer Compan	y, Inc.	WR-2014-0167/SR-2014-0166
Empire District Electric Company		ER-2014-0351
Laclede Gas Company		GO-2015-0178
Missouri Gas Energy		GO-2015-0179
Missouri American Water Company		WR-2015-0301
Empire District Electric Company		ER-2016-0023
Hillcrest Utility Operating Company, In	nc.	WR-2016-0064
Raccoon Creek Utility Operating Comp	pany, Inc.	SR-2016-0202
Moore Bend Water Utility, LLC		WC-2016-0252
Terre Du Lac Utilities Corporation		WR-2017-0110
Indian Hills Utility Operating Company	y, Inc.	WR-2017-0259
Missouri American Water Company		WR-2017-0285
Gascony Water Company		WR-2017-0343